

**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
JESSAMINE COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period July 1, 2004  
Through June 30, 2005**



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Independent Accountant's Report

Robbie Rudolph, Secretary  
Finance and Administration Cabinet  
The Honorable Robert Thompson  
Jessamine County Property Valuation Administrator  
Nicholasville, Kentucky 40356

We have performed the procedures enumerated below, which were agreed to by the Jessamine County Property Valuation Administrator, (PVA) solely to assist you with the accountability for statutory contribution, receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2004 through June 30, 2005. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Jessamine County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipt ledger, a disbursement ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2005), to determine if amounts are accurate.

Finding -

The Jessamine County PVA has a receipt ledger, a disbursement ledger, and reconciles bank records to books each month. The year-end bank reconciliation amounts are accurate.

2. Procedure -

Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

The recorded city receipts compared favorably to confirmed payment amounts obtained from city governments. The list of city receipts was complete.



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Jessamine County Property Valuation Administrator  
(Continued)

3. Procedure -

Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

The budgeted statutory contribution by the fiscal court compared favorably to the legally required amounts calculated by the Department of Revenue. The fiscal court payments traced successfully from the fiscal court statutory contribution budget account to the PVA's local bank account.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

The 15 disbursements selected agreed to cancelled checks and to paid invoices. The expenditures were for official business. The Jessamine County PVA does not maintain an office credit card.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

The capital outlay disbursements compared favorably to cancelled checks, supporting documentation and proper purchasing procedures were followed. The location of the assets was verified and added to the Capital Asset Inventory List.

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

The Jessamine County PVA does not have any of these types of contracts or agreements.

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Jessamine County Property Valuation Administrator  
(Continued)

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

The Jessamine County PVA's final budget compared favorably to actual expenditures for the year. No account series was overspent.

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if the PVA was sufficiently collateralized for the year and if a collateral agreement exists.

Finding -

Collateral was necessary for the Jessamine County PVA's funds. The PVA did have sufficient collateral to cover funds on deposit.

9. Procedure -

Determine whether timesheets are completed, maintained, and support hours worked.

Finding -

Part-time employees were completing timesheets noting time worked each day. Full-time employees were just noting days when time was taken off. Individual timesheets were not maintained on every employee.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

Engagement fieldwork completed -  
October 21, 2005